



**AMENDMENTS TO THE CLAIMS**

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

1. (currently amended): ~~A water-permeable~~ An adhesive tape for processing semiconductor wafers and/or semiconductor related materials, comprising at least one water-permeable base film which possesses perforations and has a cavity ratio of 3.0 to 90%; and an adhesive not having perforations applied on one surface of the base film,  
  
wherein the adhesive is coextensive with the at least one base film,  
  
wherein only one surface of the base film has an adhesive applied thereon, and  
  
wherein the semiconductor wafers and/or semiconductor related materials are processed by a laser beam guided by a water stream.
2. (currently amended): The ~~water-permeable~~ adhesive tape according to claim 1, wherein the base film comprises a synthetic resin or a non-woven fabric.
3. (currently amended): The ~~water-permeable~~ adhesive tape according to claim 1 or 2, wherein the size of the perforations is from 0.001 to 3.0 mm<sup>2</sup>.
4. (currently amended): The ~~water-permeable~~ adhesive tape according to any of claims 1 or 2, wherein the adhesive comprises a rubber-based or acrylic-based adhesive.
5. (currently amended): The ~~water-permeable~~ adhesive tape according to any of claims 1 or 2, wherein the adhesive is pressure-sensitive, light-sensitive and/or heat-sensitive.
6. (currently amended): The ~~water-permeable~~ adhesive tape according to any of claims 1 or 2, having an elongation of more than 10%.

7. (currently amended): The ~~water-permeable~~ adhesive tape according to any of claims 1 or 2, having a tensile strength of more than 0.1 N/20 mm.
8. (currently amended): The ~~water-permeable~~ adhesive tape according to any of claims 1 or 2, having an adhesive strength of 0.15 to 10 N/20 mm.
9. (currently amended): A method of preparing semiconductor wafers and/or semiconductor-related materials for processing, comprising a step of affixing a semiconductor wafer or semiconductor material with the ~~water-permeable~~ adhesive tape according to Claim 1 prior to processing the wafer or material.
10. (canceled).